



**STATE BOARD OF EQUALIZATION**

1020 N STREET, SACRAMENTO, CALIFORNIA  
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

916/445-6479

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Second District, San Diego

WILLIAM M. BENNETT  
Third District, San Rafael

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Fourth District, Pasadena

KENNETH CORY  
Controller, Sacramento

DOUGLAS D. BELL  
Executive Secretary

October 9, 1979

79/172

TO COUNTY ASSESSORS, COUNTY COUNSELS,  
AND OTHER INTERESTED PARTIES:

RULE 1025, VALUE OF TIMBERLAND

Enclosed is a copy of a notice of public hearing to be held November 15, 1979, at 10 a.m., in room 102, 1020 N Street, Sacramento, California, on Rule 1025, Value of Timberland.

The proposed timberland value schedules will be effective March 1, 1980, and March 1 of each year thereafter up to and including March 1, 1982.

If you have any questions, please direct them to Mr. Paul Crebbin, Chief, Timber Tax Division. If you wish to present testimony at the hearing pertinent to the schedules, please inform me by November 2, 1979. Written comments with respect to the notice are welcome and also should be directed to me.

Sincerely,

Janice Masterton  
Calendar Clerk

JM:MS  
Enclosure

NOTICE OF PROPOSED CHANGES IN THE REGULATIONS  
OF THE STATE BOARD OF EQUALIZATION

Notice is hereby given that the State Board of Equalization, pursuant to the authority vested in Section 15606 of the Government Code and Sections 434 and 435.5 of the Revenue and Taxation Code and to implement, interpret and make specific Article 1.7, Chapter 3, Part 2, Division 1 of the Revenue and Taxation Code proposes to adopt regulations in Subchapter 11, Chapter 1, Title 18 of the California Administrative Code, as follows:

(1) Add Regulation 1025 to read:

1025. Value of Timberland

On March 1, 1980, and March 1 of each year thereafter, up to and including March 1, 1982, timberland shall be valued according to the following schedule:

Redwood Region		Pine-Mixed Conifer Region	
Site I .....	\$90	Site I .....	\$62
Site II .....	\$75	Site II .....	\$42
Site III .....	\$60	Site III .....	\$33
Site IV .....	\$45	Site IV .....	\$21
Site V (and inoperable).....	\$30	Site V (and inoperable).....	\$20

When the assessor, pursuant to Section 434 of the Revenue and Taxation Code, designates a timberland parcel or portion thereof as inoperable, such timberland parcel or portion thereof shall be valued as if it is Site V.

Notice is also given that any person interested may present statements or arguments orally or in writing relevant to the action proposed, at Room 102, 1020 N Street, Consumer Affairs Building, Sacramento, CA 95814, at 10:00 a.m., on November 15, 1979. The State Board of Equalization, upon its own motion or at the instance of any interested person may thereafter adopt the above proposal substantially as above set forth without further notice.

Note: The State Board of Equalization has determined these regulations involve no cost or savings to, local, state, or federal governments under Section 11421 of the Government Code.

Dated: October 5, 1979

State Board of Equalization



Douglas D. Bell  
Executive Secretary